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**Purpose**

To provide guidance regarding responsibility and liability for the WIC computer equipment and to specify methods of maintaining documentation of equipment provided with program funds.

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**Equipment  
Identification**

- A. Equipment to be documented includes articles of tangible personal property that has a useful life of more than one year and an acquisition cost of \$250.00 or greater.
1. Place a permanent tag on all documented equipment.
    - a. Indicate that the equipment belongs to the Local Agency WIC Program or the State of Nebraska.
    - b. Indicate your agency name.
    - c. Include an item number.
    - d. Maintain a sequential numbering system for all equipment.
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**Property  
Schedule**

- B. Maintain a property schedule itemizing all equipment belonging to the WIC Program (see example in Section E Page 6d). Include the following for each item:
1. A description of the equipment including the manufacturer's model number and the serial number.
  2. Indicate whether the equipment is currently being used. An asterisk should be placed beside equipment that is no longer being used.
  3. Quantity
  4. Date of purchase
  5. Item number, as designated on permanent tag.
  6. Grant funds from which equipment was paid (i.e., USDA, HHS).
  7. List the location and condition of the equipment. Use the codes listed on the property schedule to indicate the condition of the equipment.
  8. The total cost of the equipment that would include the actual cost plus sales tax, freight, installation charges and any other cost of acquiring the equipment.
  9. Amount of cost paid by WIC funds.
  10. Information regarding the disposal of equipment.
  11. See Volume V, Section F for an example of a completed Property Schedule.

## **Surplus Property**

- C. With prior approval from the State Agency, equipment can be exchanged for replacement equipment if necessary.
    - 1. Replacement of equipment can be either through:
      - a. The trade of equipment, or,
      - b. Sale and then application of this money towards the cost of replacement equipment.
    - 2. Whenever equipment is no longer to be used or is to be traded by the local agency, submit the Notification of Surplus Property Form (see example in Section F) to the State Agency.
      - a. Explain where the equipment is to be located.
  - D. With prior approval from the State Agency, equipment can be transferred to another local WIC agency.
    - 1. Complete the Surplus Property Form and submit to the State Agency for approval.
    - 2. Indicate the transfer on the agency's property schedule.
  - E. When the State Agency approves replacement or disposal of equipment, this should be documented in the following manner on the Property Schedule.
    - 1. Enter the date of the transaction and the amount of money received. If no money was received, enter "None" in the "amount received" column.
    - 2. Enter method of disposal on the inventory sheets (TI for traded in, T for transferred, S for sold, or D for discarded).
    - 3. Adjust the equipment cumulative total to reflect the disposal of equipment. Subtract total cost of the item disposed of from the equipment cumulative total on the date of disposal.
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## **Lost & Stolen Equipment**

- F. Equipment that cannot be accounted for during the annual review of the property schedule should be documented on the property schedule as lost or stolen.
    - 1. Indicate under the "Disposal Date" column, the date the equipment was noted as lost or stolen.
    - 2. Under the "Disposal Method" column indicate LOST or STOLEN.
    - 3. Adjust the equipment cumulative total to reflect the loss of equipment. Subtract the total cost of the lost item from the equipment cumulative total on the date the loss was recorded.
    - 4. Any computer equipment, and any equipment exceeding \$5,000 reported as lost or stolen must be investigated and a written report sent to the State WIC Office when the loss occurs. The report should include the date of the loss and a summary of the investigation.
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## **Damaged Equipment**

- G. Damage to any computer equipment should be reported immediately to the State WIC Office. The State Office will provide direction to local agencies regarding repair procedures including the need to return equipment to the State WIC Office. Some equipment damages may be covered by original warranty. Local agencies will be responsible for the cost of equipment damaged due to careless handling.

**Annual  
Review**

- H. Annually review the property schedules to be sure that the schedule reflects the current use, location, condition and cumulative total of the equipment. Once the physical inventory is completed, submit to the State Agency by October 31<sup>st</sup> of each fiscal year.
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**Contract  
Termination**

- I. If a local agency is disqualified from the WIC Program or chooses to discontinue their WIC contract, the equipment purchased with WIC funds is subject to the following requirements upon approval from the State Agency and USDA.
1. Equipment may be used by projects or programs supported by other federal grants or assistance agreements.
  2. Other non-federal grant programs that have purposes consistent with the WIC Program may use the equipment.
    - a. The local agency must request approval from the State Agency and USDA to transfer the title to the eligible agency.
  3. When the equipment is no longer being used as described above, the local agency may sell or retain the equipment and return the federal share of the property to USDA.
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**Transfer  
of  
Equipment**

- J. The State Agency and USDA reserve the right to require the transfer of equipment (including title) for items of equipment having a unit cost of \$1000.00 or more to the federal government.
1. The property must be identified in the grant award as a part of the local agency contract.
  2. Instructions for the transfer must be given no later than 120 days after the end of the local agency grant.
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**WIC Computer  
System  
Equipment**

- K. The State WIC Program owns all computer equipment. The State reserves the right to request the return of equipment and to redistribute it to other agencies as needed.
- L. A separate schedule of all WIC computer system equipment, belonging to the State of Nebraska, needs to be maintained at the Local Agency level and submitted annually to the State WIC Office by October 31<sup>st</sup>.
1. State property tags should be used to track the equipment on the Property Schedule.
  2. Equipment that has been disposed of should remain on the equipment list for three (3) years plus closeout. Check with the state WIC Administrative Operations Coordinator to determine when to remove disposed of items from the Property Schedule.
  3. The Property Schedule Form is available on disc in Microsoft Excel.
- M. The Local Agency should properly insure all WIC computer system equipment for loss, theft, and damage.
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**Changing Laptop  
and Printer Setup**

- N. Local agencies should not make any changes to the setup of the laptop computers and printers unless instructed by the State WIC Office. Local agencies will be responsible for any repair costs incurred due to unauthorized changes made to laptops and printers.
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**Equipment  
Maintenance**

- O. Local agencies are responsible for the cost of general maintenance of equipment, including cleaning, replacement ink cartridges for the WIC printers and cost of plain paper. Contact the State WIC Office for guidance if additional replacement parts, such as cables, are needed for equipment. Any additional accessory items needed, such as extension cords or surge protectors, are the local agency responsibility.